Mr. A. N. Satyanesan: കാർഷികാദായനികുതി എപ്പോഴാ ഏർപ്പെടുത്തുമെന്നു പറയുവാൻ മന്ത്രിക്കാകുമോ?

Mr. C. P. Gopala Panicker: അതു് ഇപ്പോഴത്തെന്നു ഏർപ്പെടുത്തിയിട്ടുണ്ടു്.

Agricultural Income-Tax.

277. ***Mr. K. C. Chandy** (*Thodupuzha cum Minachil*): Will the Government be pleased to state:

(*a*) the number of agricultural income-tax assessments made by the Income Tax Collector of Kottayam in the years 1119 and 1120 (till the end of Vrischigom 1120);

(*b*) the number of appeals perferred Aghinst these assessments;

(*c*) the number of such appeals disposed of in the above-said periods; and

(*d*) the number of such appeals allowed by the appellate authority?

Mr. C. P. Gopala Panicker:

	During 1119.	*Up to the end of Vrischigom 1120.*
(*a*)	140	107
(*b*)	91	50
(*c*)	10	—
(*d*) Remanded	10	3
Allowed	Nil	1

Mr. K. C. Chandy: May I know why there is so much delay in the case of income-tax assessment? Is there any specified reason for that?

Mr. C. P. Gopala Panicker: It depends sometimes upon the nature of the enquiry conducted.

Agricultural Income-Tax return.

278. ***Mr. Paul A. Thaliath**: Will the Government be pleased to state:

(*a*) the total number from whom agricultural income-tax returns were demanded in 1119 and 1120 respectively;

(*b*) the number assessed;

(*c*) the number whose returns were accepted; and

(*d*) the number whose returns and accounts were rejected?

Mr. C. P. Gopala Panicker:

(*a*) 2018 in 1119.
2432 in 1120.

(*b*) 453 in 1119.
898 in 1120.

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[Mr. C. P. Gopala Panicker.]

(*c*) and (*d*) The time and labour involved in collecting the statistics which would have to be on the basis of individual assessment files would be incommensurate with the benefit to be derived thereby.

Mr. Paul A. Thaliath: In the answer it is stated as 2013 in 1119, 2432 in 1120 with regard to question (*a*) and 453 in 1119 and 898 in 1120 with regard to question (*b*). Am I to understand that all the others were not assessable?

Mr. C. P. Gopala Panicker: They have not got assessable income.

Assessment of Income-Tax.

279. ***Mr. Paul A. Thaliath**: Will the Government be pleased to state:

(*a*) the number of income-tax assessment orders (other than the agricultural income-tax) passed in 1119 and 1120 respectively;

(*b*) the number assessed according to the returns submitted; and

(*c*) the number assessed rejecting the returns and accounts?

Mr. C. P. Gopala Panicker:

(*a*) 3883 in 1119 and 4651 in 1120.

(*b*) and (*c*) The time and labour involved in collecting the statistics which would have to be on the basis of individual assessment files would be incommensurate with the benefit to be derived thereby.

Staff for assessment of agricultural income-tax.

280. ***Mr. A. N. Satyanesan**: Will the Government be pleased:

(*a*) to lay on the table a statement showing the personnel and salaries of the staff appointed for the assessment of agricultural income; and

(*b*) to state the period for which the staff has been appointed?

Mr. C. P. Gopala Panicker: (*a*) There is no separate staff appointed for the assessment of agricultural income, but the work is being attended to by the normal staff of the Income-Tax Department.

(*b*) In view of the answer to part (*a*), this question does not arise.

Irregularities in the Trivandrum Corporation.

281. ***Mr. A. N. Satyanesan**: Will the Government be pleased to state whether they are aware that moneys received by the Trivandrum Corporation are not always promptly and correctly posted and credited in the proper accounts and that thereby trouble and harassment are caused to the rate-payers?

Mr. C. P. Gopala Panicker: No.

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